AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

LISTING OF CLAIMS:

- 13. (currently amended): A silicon carbide powder produced by a method comprising sintering a mixture containing at least a silicon source and a carbon source, wherein the carbon source is a xylene based resol xylene resin.
- 14. (currently amended): The silicon carbide powder according to claim 13, wherein the having a nitrogen content is of 100ppm or less.
- 15. (currently amended): The silicon carbide powder according to claim 13, wherein the having a nitrogen content is of 50ppm or less.
- 16. (currently amended): The silicon carbide powder according to claim 13 wherein thehaving a content of impurity elements is of 0.3 ppm or less.
- 17. (currently amended): The silicon carbide powder according to claim 13, wherein the having a volume-average particle size (D_{50}) is of 1 to 500 μ m.

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18. (currently amended): The silicon carbide powder according to claim 13, wherein the having a particle size distribution (D_{90}/D_{10}) is of 4 or less.